
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 402

COUNCIL TAX

**The Council Tax Reduction (Scotland)
Amendment (No. 5) Regulations 2021**

Made - - - - *5th November 2021*
Laid before the Scottish
Parliament - - - - *9th November 2021*
Coming into force - - *1st January 2022*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80, 113(1) and paragraph 1 of schedule 2 of the Local Government Finance Act 1992⁽¹⁾ and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment (No. 5) Regulations 2021 and come into force on 1 January 2022.

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

2.—(1) The Council Tax Reduction (Scotland) Regulations 2012⁽²⁾ are amended as follows.

(2) In schedule 5 (capital to be disregarded) after paragraph 74⁽³⁾ insert—

“75. Any redress payment made under Part 4 of the Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021⁽⁴⁾.”.

(1) 1992 c. 14. Section 80 and paragraph 1 of schedule 2 were amended by paragraph 176 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c. 39). There are other amendments to section 80 and amendments to section 113(1) that are not relevant to these Regulations. The functions of the Secretary of State, in so far as within devolved competence, were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).

(2) S.S.I. 2012/303.

(3) Paragraph 74 was inserted by S.S.I. 2021/137.

(4) 2021 asp 15.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

St Andrew's House,
Edinburgh
5th November 2021

TOM ARTHUR
Authorised to sign by the Scottish Ministers

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2012 (“the Working Age Regulations”).

The Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021 created a scheme whereby survivors of historical child abuse in care may apply for and receive redress payments. Regulation 2 amends schedule 5 of the Working Age Regulations so that such payments are disregarded in the calculation of capital for the purposes of council tax reduction under those Regulations.